

1 given to the other parties listed above, as required by law.

2 No other Requests for Special Notice are on file herein.

3

4 INVENTORY AND APPRAISEMENT:

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6 An Inventory and Appraisement of the assets of
7 estate located within the State of California was returned
8 and filed on or about April 15, 1963, showing the appraised
9 value of decedent's estate in California to be \$92,781.00.

10

11 NOTICE TO CREDITORS:

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13 Notice to creditors of decedent has been duly published,
14 the first publication thereof being on March 4, 1963. A
15 printed copy of said notice accompanied by a declaration
16 setting forth the date of first publication thereof and the
17 name of the newspaper in which the same was printed was duly
18 filed herein on March 25, 1963, at which time the Declaration
19 of publication showing the due publication of notice to
20 creditors of said decedent was duly filed.

21

22 CREDITORS' CLAIMS:

23

24 The following is a schedule of all creditor's claims
25 filed or presented against the above estate:

26

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<u>1</u>	<u>Claimant</u>	<u>Amount</u>
2	Department of Employment	\$ 99.18 (plus interest)
3	Vicente Pharmacy	58.57 <i>R</i>
4	C & J Howard, Inc., dba Landon Pool Service	37.00
5		
6	H. B. Thompson (Thompson Electric Co.)	111.45 <i>R</i>
7	Santa Monica Dairy, dba Edgemar Farms	6.06 <i>R</i>
8		
9	Bank of America	388.32 <i>R</i>
10	Raese Period Furniture	313.92
11	The Arthur P. Jacobs Co.	797.95
12	Agnes M. Flanagan	840.00
13	James M. Attley, dba The Adair Co.	29.85
14	Robert M. Goka, dba Frank's Nurseries	59.64 <i>R</i>
15	Pacific Telephone	14.66
16	A. Ray Tolman	150.00
17	Bank of America	35,244.68 (plus interest)
18	Allan Snyder	1,800.00
19	Dr. Hyman Engleberg	478.00
20	Bank of America	111.50 <i>R</i>
21	Magnetic Springs Water Co.	3.60
22	Drs. Conti and Steinberg	25.00 <i>R</i>
23	General Telephone	274.61
24	Don J. Briggs, Inc.	215.41 <i>R</i>
25	Sam S. Tateishi	40.00 <i>R</i>
26	Rand-Fields, Inc.	205.59
27	Austin A. Innes	44.17
28	Buzin News Co.	94.00

<u>Claimant</u>	<u>Amount</u>
MCA Artists, Ltd.	\$ 37,228.61
Dr. Ralph R. Greenson	1,111.00
Jose Paraso <i>and local</i>	50.00
Norman Jeffries	180.00
Jack M. Ostrow	2,500.00
Cherie Redmond	200.00
Francis-Orr Stationery Co.	5.50
Mura Bright	1,132.27 <i>but not</i>
Edward P. Halavaty	17.28
U. S. Treasury Department, Internal Revenue Service	21,724.72

All of said claims were approved and allowed as presented, and paid herein, as shown by receipts on file, except as follows:

(1) The claim of Edward P. Halavaty in the original amount of \$59.33 was approved for the amount of \$17.28. Following Partial Withdrawal of Claim by claimant of the sum of \$42.05; and, as so approved, was paid.

(2) The claim of Mura Bright was allowed in part only and rejected in part. Notice of Partial Rejection of Claim; Partial Approval of Claim was duly given to said claimant on June 23, 1965, and was filed herein on July 1, 1965. No action was taken by said claimant within the time allowed by

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1 law, and the claim, as partially approved, has been paid.

2 (3) The claim of the U. S. Treasury Department in

3 the amount approved and allowed herein was paid

4 by the domiciliary executor in New York; a Proof of Claim

5 Special Notice Withdrawal Request, signed by the

6 Director of Internal Revenue, reciting payment, was filed

7 herein on or about March 4, 1971.

8 (4) The claim of MCA Artists, Ltd., has been paid

9 or satisfied through the domiciliary probate

10 of decedent's estate in New York, and Receipt and Consent To

11 Distribution of MCA Artists is on file herein.

12 (5) The claim of Jose Paraeo in the amount of \$66.00

13 was approved and allowed but payment has not yet

14 been made because petitioner has been unable to locate Mr.

15 Paraeo. Said claim is the subject of the petition for order

16 allocating assets of money, set forth below.

17

18 The time for filing creditors' claims against the

19 estate has expired.

20

21 ACCOUNTING AND RECAPITULATION:

22 Petitioner herein renders to the Court his First and

23 Final Account with reference to his administration of the

24 above estate, covering the period February 26, 1963, through

25 March 15, 1976.

26

27

1 Attached hereto, marked Exhibit I, and by this reference
 2 made a part hereof, is an accounting in detail for the period
 3 of this account. Schedule A thereof sets forth receipts during
 4 said period; Schedule B thereof sets forth disbursements during
 5 said period; Schedule C thereof shows gains on sales during
 6 said period; and Schedule D thereof sets forth assets on hand
 7 at the end of said accounting period.

8 The last page of Exhibit I is a summary of account,
 9 showing assets on hand at March 15, 1976, of \$26,375.89, of
 10 which \$24,788.89 constitutes cash on hand or in savings accounts,
 11 and the balance consists of assets other than cash at their
 12 appraised values.

13
 14 REPORT:

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 16 Petitioner herein renders to the Court this Report on
 17 his administration of the above estate:

18 (1) At the time of decedent's death in August,
 19 1962, decedent left no relatives or other
 20 close personal associates in California. Petitioner herein,
 21 having been designated as executor in decedent's will, arranged
 22 for the appointment of INEE C. WILSON, as Special
 23 Administrator, in order that decedent's effects and property
 24 could be preserved and protected from the curious onlookers
 25 and mourners who descended on the estate. Petitioner then
 26 arranged in due course for Ancillary Letters Testamentary
 27 ...

1 to be issued to him in California and undertook the detailed
2 administration of decedent's estate.

3 (2) Because of the large number of creditors' claims
4 filed against the decedent's estate, the large
5 tax liens and the difficulty of assembling assets, petitioner
6 was unable to pay the creditors' claims or to assemble enough
7 assets in order to satisfy the decedent's obligations in
8 California until the end of 1970.

9 (3) During this period, petitioner negotiated and
10 arranged for the sale of decedent's house and
11 a portion of decedent's personal belongings which were sold
12 as a unit to the highest bidder in accordance with the Order
13 Confirming Sale of Real and Personal Property Sold as a Unit
14 on file herein. Petitioner also sold certain items of personal
15 property belonging to decedent's estate as set forth in the
16 Return and Petition for Order Approving Sale of Personal Property
17 Likely to Depreciate in Value, and Order Approving Such Sale
18 on file. Said sales resulted in a net gain to decedent's estate
19 of \$5,119.00, as more specifically set forth on Schedule "C" of
20 Exhibit "1" attached.

21 (4) Petitioner caused to be filed the California
22 Inheritance Tax Affidavit and filed an
23 Affidavit of Non-Residence and supporting affidavits of other
24 individuals, and obtained a determination that decedent was a
25 non-resident of California at the time of her death for inheri-
26 tance tax purposes. The California Inheritance Tax for said
27 estate has been determined and paid in full as shown by the
28

1 Report and Receipt on file in the within proceedings.

2 (5) The Federal Estate Tax Return for decedent's
3 entire gross estate, including the assets
4 constituting the gross estate in California subject to adminis-
5 tration herein, has been filed and audited and all tax due in
6 connection therewith have been paid.

7 (6) The California fiduciary income tax liability
8 of the estate for the years 1962 through 1970
9 was the subject of dispute and litigation between petitioner
10 herein and the Franchise Tax Board. Said litigation has now
11 been settled and compromised; and tax assessed by reason thereof
12 has been paid as set forth in the Petition for Order Approving
13 Compromise (Claim Against Estate), and Order Approving Compro-
14 mise (Claim Against Estate) on file herein, and Satisfaction of
15 Judgment heretofore filed. California fiduciary income tax
16 returns for the years 1971 through 1975 have been filed and
17 all tax shown due thereon have been paid. Petitioner will
18 cause the final California fiduciary tax return for the year
19 1976 to be filed upon final distribution of decedent's estate
20 and any tax shown due thereon to be duly paid.

21 (7) All personal property taxes, if any, due and
22 payable by said estate have been paid.

23 PETITION FOR ORDER DIRECTING DEPOSIT OF MONEYS DUE

24 UNLOCATED CLAIMANT:

25 In June, 1963, one Jose Paraeo (or Caraxeo -- the inter-
26 pretation of his surname being unclear) filed a creditor's
27 claim against the estate in the sum of \$66.00 for tile-laying
28 services rendered to the decedent. Said claim was approved and

1 allowed but was not paid at that time because there were not
 2 sufficient funds then available for payment of all claims.

3 During the year 1971, petitioner endeavored to make payment
 4 of said claim but was unable to locate the claimant.
 5 attempts were as follows: (1) Petitioner sent letters to
 6 the last known address of said claimant on two different oc-
 7 sions, using both names referred to above; on both occasions
 8 the letter was returned, marked in one case "Moved, not forward-
 9 able" and in the second case "Addressee unknown."

10 Petitioner searched the telephone directories in the Los Angeles
 11 area for all listings under the name of Paraso or of Carareo
 12 and phoned them all. None of them was the claimant and none of
 13 them was able to give any leads as to any other person who
 14 might be the claimant. (3) Petitioner then successively

15 contacted Mrs. Nelson, the former Special Administrator of
 16 the within estate, who had supervised matters at the time of
 17 decedent's death; Mura Bright, the interior decorator; and Mrs.
 18 Murray, who had been decedent's housekeeper. None of them had
 19 any information with respect to the claimant or his whereabouts.

20 Petitioner believes, from the indication of Mrs. Murray,
 21 that the claimant may have been a Mexican citizen who was in
 22 this country only temporarily due to the work involved.

23 Petitioner therefore requests that pursuant to Probate Code
 24 § 738, the Court fix the amount owing to Jose Paraso (or Carareo)
 25 at \$66.00 and direct him to deposit the said sum of \$66.00 with
 26 the County Treasurer, Los Angeles, California, who shall give

27 ...

28 ...

1 a receipt for the same, such sum to be received, accounted
2 for and disposed of as provided in said § 738.

3
4 FEES AND COMMISSIONS:

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6 Petitioner alleges that he is entitled to
7 ancillary executor's commissions in the sum of \$2,000.00
8 upon an estate accounted for as shown on Exhibit II hereto
9 attached. The Special Administrator of the above estate makes
10 no claim to any share of said statutory fees but, instead,
11 requests only the extraordinary fees set forth below.

12 Petitioner further alleges that he is entitled to extra-
13 ordinary executor's commissions in the sum of \$6,000.00 for
14 services rendered during the period of administration of this
15 estate, as set forth in Exhibit III, Section A, hereto attached.

16 In addition, petitioner alleges that Inez C. Nelson, as
17 Special Administratrix of the above estate, is entitled to
18 extraordinary commissions in the sum of \$3,500.00, based on
19 the facts set forth in Exhibit III, Section B, hereto attached,
20 being the statement of Inez C. Nelson with respect to the
21 services rendered by her in connection with the above estate,
22 which involved more than 574 hours of time on her part.

23 Petitioner further declares that the attorneys for the
24 estate are entitled to statutory attorneys' fees in the sum
25 of \$2,969.15, based upon an estate accounted for as set forth
26 in Exhibit II hereto attached. Petitioner's said attorneys
27 are Gang, Tyre & Brown (formerly Gang, Tyre, Rudin & Brown).

1 The attorney representing Inez C. Melson as Special Adminis-
 2 tratrix is Abraham Marcus. Said attorneys have agreed upon
 3 division of the statutory fees between them so that Abraham
 4 Marcus will receive 25% and Gang, Tyre & Brown will receive
 5 75% of said statutory attorneys' fees.

6 In addition to the foregoing, petitioner's attorneys
 7 Gang, Tyre & Brown, have requested extraordinary attor-
 8 fees in the sum of \$12,000.00 for extraordinary services
 9 rendered by them in connection with the above estate during
 10 the period of almost fourteen years during which this estate
 11 has been in the process of administration. A statement of
 12 the services rendered by Gang, Tyre & Brown or their predecessor
 13 in interest, Gang, Tyre, Rudin & Brown, is set forth in Exhibit
 14 III, Section C, hereto attached.

15 Petitioner believes and therefore alleges that the
 16 extraordinary executor's commissions and attorneys' fees as
 17 prayed for herein are fair and reasonable and should be
 18 allowed.

19 In the event that the fees herein requested and allowed
 20 and expenses incidental to distribution exceed the amount of
 21 cash available in this ancillary administration, the executor
 22 in New York will provide the necessary funds.

23 BENEFICIARIES

24
 25 Decedent died testate. She left no spouse or issue her
 26 surviving. Her mother, Gladys Eley, also known as Gladys
 27 Baker, and her half-sister, Berniece Miracle, reside outside
 28